

APR 28 2021

U. S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

RAMSEY G. WINDSOR,

Defendant.

No. S1-4:20-CR-00218 AGF NAB

SUPERSEDING
INDICTMENT

The Grand Jury charges that:

COUNT ONE

(Assisting in the Preparation of a Fraudulent Return)

1. During the time period covered by this Indictment, Ramsey G. Windsor ("Windsor"), a resident of St. Charles, Missouri, owned Showtime Mail ("STM, L.L.C." or "STM"), a mass-mailing business.

2. In 2015, Windsor started a second mass-mailing company, which he owned and operated as Showtime Enterprises ("STE"). Windsor earned substantial gross receipts from STE.

3. For tax years 2013 and 2014, Windsor did willfully aid and assist in, or procure, counsel, or advise the preparation and presentation to the Internal Revenue Service personal tax returns that were materially false by including false gross receipts for STM on Line 1 of STM's Schedule C.

4. The investigation revealed that during 2013 and 2014, Windsor deposited STM receipts from his biggest client into his personal bank account. Windsor later withdrew portions of those gross receipts and deposited them into STM's business account located at another bank.

Windsor falsely classified portions of those deposits as "loans" or "owner loans." The remaining business receipts remaining in his personal account were not reported.

5. In tax year 2013, Windsor reported STM's gross receipts as \$1,668,181. Windsor failed to report \$350,207 gross receipts for the business. This failure to report resulted in a tax loss of \$142,420.

6. In tax year 2014, Windsor reported STM's gross receipts as \$1,598,625. Windsor failed to report \$686,614 of gross receipts. This failure to report resulted in a tax loss of \$161,876.

7. During the period covered by this Indictment, Windsor used accountant "J.H." to prepare his personal tax return. J.H. received QuickBooks files from STM and used those files to prepare Windsor's returns.

8. On or about April 15, 2014, in the Eastern District of Missouri, the defendant,

RAMSEY G. WINDSOR,

a resident of St. Charles, Missouri, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of Ramsey G. Windsor, for the calendar year 2013. The return was false and fraudulent as to a material matter, in that Ramsey G. Windsor reported business gross receipts on Schedule C, Line 1, in the amount of \$1,668,181, whereas, as the defendant then and there knew, that he had underreported said business gross receipts by failing to report \$350,207 of business gross receipts, thereby resulting in a tax loss of \$142,420

In violation of Title 26, United States Code, Section 7206(2).

COUNT TWO

(Assisting in the Preparation of a Fraudulent Return)

The Grand Jury further charges that:

1. The allegations set forth in paragraphs 1 through 7 of Count One are re-alleged and incorporated as though set forth in full herein.

2. On or about October 15, 2015, in the Eastern District of Missouri, the defendant,

RAMSEY G. WINDSOR,

a resident of St. Charles, Missouri, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of Ramsey G. Windsor, for the calendar year 2014. The return was false and fraudulent as to a material matter, in that Ramsey G. Windsor reported business gross receipts on Schedule C, Line 1, in the amount of \$1,598,625, whereas, as the defendant then and there knew, that he had underreported said business gross receipts by failing to report \$686,614 of business gross receipts, thereby result in a tax loss of \$161,876.

In violation of Title 26, United States Code, Section 7206(2).

COUNT THREE

(Willful Failure to File Return)

The Grand Jury further charges that:

1. The allegations set forth in paragraphs 1 through 7 of Count One are re-alleged and incorporated as though set forth in full herein.

2. During calendar year 2015, Defendant Windsor received gross income in excess of \$11,850. By reason of such gross income, the defendant was required by law, following the close of calendar year 2015, and on or before April 15, 2016, to make an income tax return to the Internal Revenue Service Center, to a person assigned to receive returns at the local office of the Internal Revenue Service, or to another Internal Revenue Service Office permitted by the Commission of

Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled, and to pay taxes due and owing. Well knowing and believing the foregoing, the defendant,

RAMSEY G. WINDSOR,

a resident of St. Charles, Missouri, did willfully fail, on or about April 15, 2016, to make an income tax return or pay tax in the Eastern District of Missouri and elsewhere to the Internal Revenue Service, for the tax year 2015.

In violation of Title 26, United States Code, Section 7203.

A TRUE BILL.

FOREPERSON

SAYLER A. FLEMING
United States Attorney

ANTHONY BOX, #58575MO
Assistant United States Attorney